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From:

Sent: Monday, August 23, 2010 11:31:21 AM

To:

Cc:

Subject: RE: AAR Reallocation extended 6229, need to extend 6228

The TMP would need to execute the Form 9248 in order to extend his right to enforce the issuance of refunds. The extension of the section 6229 period would extend the period under section 6230(d)(1) for us to voluntarily issue such refunds, but the TMP would have no right to enforce the issuance after the two year period under section 6228(a)(2) expires. [REDACTED]

[REDACTED]